

Fund Summaries

INTERNAL SERVICE FUNDS

Civic Center Fund
General Services Fund
Fleet Services Fund
Insurance Fund
Employee Benefits Fund



Civic Center Fund Summary

Purpose:

The Civic Center Fund is used to maintain, improve and operate the Civic Center complex, which includes City Hall, Main Library, Lincoln Park, Police headquarters, Fire Station 1 and related parking facilities. The fund manages sources and uses for the City and services City departments, and debt payments on the structures. In FY19, a new Civic Center complex is being developed and built including a City Hall, Port Headquarters, Main Library and Lincoln Park. The new Civic Center will be operated and maintained by one of the City's civic partners and improvements and maintenance will continue at the Police Headquarters and adjoining Fire Station 1.

Assumptions for Major Resources:

The Civic Center fund is used to account for goods and services provided internally to City departments. The ongoing revenue sources to this fund are rental payments from departments, employee parking charges from the departments occupying the facilities and public parking charges. Minor sources of revenue include special events, developer contributions and interest earnings. Major fund uses include security services, utilities, debt service and operating maintenance.

	Actual FY 17	Adopted FY 18	Adjusted FY 18	Proposed FY 19
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	3,236	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	259,636	365,000	365,000	365,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	-	-	-	-
Other Revenues	202,878	175,000	175,000	175,000
Interfund Services-Charges	9,022,299	9,411,271	9,411,271	9,411,271
Intrafund Services-General Fund Charges	418,325	68,400	68,400	68,400
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	1,300,735	500,000	1,965,643	500,000
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	11,207,109	10,519,671	11,985,314	10,519,671
Uses:				
Expenditures:				
Salaries, Wages and Benefits	1,574,410	1,571,361	1,594,629	1,585,976
Materials, Supplies and Services	5,417,846	4,238,475	5,821,560	4,886,812
Internal Support	2,591,161	1,511,879	1,511,879	1,455,567
Capital Purchases	-	-	-	-
Debt Service	2,567,458	2,579,090	2,579,090	2,590,668
Transfers Between Funds	-	500,000	500,000	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	12,150,874	10,400,805	12,007,158	10,519,023
Net Increase/(Decrease) in Funds Avail.	(943,765)	118,866	(21,844)	648
Beginning Funds Available*	2,954,950	2,011,185	2,011,185	1,989,341
Ending Funds Available	2,011,185	2,130,051	1,989,341	1,989,989

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 17 Beginning Funds Available listed above may not match the amount cited in the FY 18 Adopted Budget Book.

General Services Fund Summary

Purpose:

The General Services Fund is used to account for the deployment, operation, maintenance and replacement of the City's information and communications systems. This fund includes the cost for hardware and software for these systems as well as a variety of supporting services related to technology including equipment installation, maintenance, help desk support, business information services, voice, data and wireless networks, radio communications, surveillance camera infrastructure, and central data center. It also includes the management of the City's LBTv cable channel and cable franchise agreement, as well as mail, messenger and reprographics services.

Assumptions for Major Resources:

The primary revenue source for the General Services Fund is internal charges to City Departments, which account for over 85 percent of total revenues. This cost recovery model is intended to allocate 100 percent of eligible costs to provide services to City departments. FY 19 includes budget enhancements to implement critical technology needs, progress on other important departmental projects, and maintain operations, such as increased support in administration, cyber security, help desk, asset management, ServiceNow, public safety systems, database administration, utility billing and other infrastructure improvements.

	Actual FY 17	Adopted FY 18	Adjusted FY 18	Proposed FY 19
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	4,465,709	4,120,000	4,120,000	4,120,000
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	(212,573)	-	-	-
Revenues From Other Agencies	1,103,295	1,075,000	1,075,000	1,075,000
Charges For Services	450	-	-	-
Other Revenues	46,944	-	-	(68,973)
Interfund Services-Charges	36,109,202	37,662,553	41,408,250	47,709,998
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsf	-	-	-	-
Other Financing Sources	-	-	7,050,000	-
Operating Transfers	146,792	2,232,921	2,232,921	1,040,000
Release of Reservations	-	1,933,410	1,933,410	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	41,659,820	47,023,884	57,819,581	53,876,025
Uses:				
Expenditures:				
Salaries, Wages and Benefits	17,458,541	20,002,999	20,012,571	22,169,440
Materials, Supplies and Services	17,905,595	15,193,278	23,165,306	18,102,642
Internal Support	1,778,226	1,747,202	1,747,202	1,847,653
Capital Purchases	2,250,504	2,810,139	9,900,139	2,052,968
Debt Service	1,133,197	1,187,996	1,187,996	4,365,745
Transfers Between Funds	3,856,733	3,745,000	3,745,000	3,745,000
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	44,382,798	44,686,614	59,758,214	52,283,448
Net Increase/(Decrease) in Funds Avail.	(2,722,978)	2,337,270	(1,938,633)	1,592,576
Beginning Funds Available*	10,129,676	7,406,698	7,406,698	5,468,065
Ending Funds Available	7,406,698	9,743,968	5,468,065	7,060,641

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 17 Beginning Funds Available listed above may not match the amount cited in the FY 18 Adopted Budget Book.

Fleet Services Fund Summary

Purpose:

The Fleet Services Fund is used to account for the City's purchase, maintenance, fueling and replacement of all fleet vehicles and equipment, except those owned by the Water and Harbor Departments.

Assumptions for Major Resources:

The major sources of revenue for this fund include charges to user departments for vehicle maintenance, operations, and equipment capital replacement charges, which account for approximately 96 percent of revenues. Fleet charges are generated from City departments that utilize vehicles and equipment acquired and maintained by the Fleet Services Bureau. These charges include such items as vehicle lease payments, capital replacement, preventive maintenance, repairs, parts, fueling and motor pool charges.

	Actual FY 17	Adopted FY 18	Estimated FY 18	Proposed FY 19
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	1,106,756	1,341,679	1,342,000	1,384,617
Revenues From Other Agencies	1,075,584	-	317,250	-
Charges For Services	1,196,324	1,138,347	1,148,099	1,219,564
Other Revenues	1,046,935	598,902	774,504	598,902
Interfund Services-Charges	33,955,267	38,336,855	37,844,778	41,927,324
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	89,559	-	-	167,004
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	38,470,424	41,415,783	41,426,631	45,297,411
Uses:				
Expenditures:				
Salaries, Wages and Benefits	9,539,410	9,755,958	9,730,817	10,130,100
Materials, Supplies and Services	16,948,233	13,268,614	13,884,397	15,274,224
Internal Support	972,782	1,068,207	970,482	1,156,259
Capital Purchases	17,356,676	32,931,402	20,755,833	32,931,402
Debt Service	911,789	1,694,268	1,680,350	2,285,151
Transfers Between Funds	1,232,568	447,534	447,534	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	46,961,458	59,165,983	47,469,414	61,777,136
Net Increase/(Decrease) in Funds Avail.	(8,491,034)	(17,750,200)	(6,042,783)	(16,479,725)
Beginning Funds Available*	42,236,953	33,745,919	33,745,919	27,703,136
Ending Funds Available	33,745,919	15,995,719	27,703,136	11,223,412

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 17 Beginning Funds Available listed above may not match the amount cited in the FY 18 Adopted Budget Book.

Insurance Fund Summary

Purpose:

The Insurance Fund was created to finance and account for all risk management-related activities citywide. Its two main subfunds (Workers' Compensation and General Liability) provide funding for the majority of the City's insurance activities.

Assumptions for Major Resources:

The three major revenue sources in this fund are charges collected from departments based on allocation of risk management costs, reimbursements and/or refunds received on claims expense or other expenditures and annual interest earned on the fund balance.

	Actual FY 17	Adopted FY 18	Adjusted FY 18	Proposed FY 19
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	104,929	80,000	80,000	80,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	-	10,000	10,000	10,000
Other Revenues	853,518	866,000	1,267,557	366,000
Interfund Services-Charges	42,219,323	44,418,278	44,418,278	44,460,225
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsf	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	66,128	-	-	383,630
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	43,243,898	45,374,278	45,775,835	45,299,855
Uses:				
Expenditures:				
Salaries, Wages and Benefits	12,278,805	13,632,784	13,747,690	14,312,546
Materials, Supplies and Services	28,425,036	27,656,652	34,957,130	27,054,422
Internal Support	1,523,041	1,638,456	1,638,456	1,854,348
Capital Purchases	3,302	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	400,975	23,833	457,122	23,833
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	42,631,159	42,951,726	50,800,398	43,245,148
Net Increase/(Decrease) in Funds Avail.	612,738	2,422,552	(5,024,564)	2,054,707
Beginning Funds Available*	29,294,822	29,907,560	29,907,560	24,882,997
Ending Funds Available	29,907,560	32,330,113	24,882,997	26,937,703
Ending Funds Available (Full Accrual)**	(139,536,486)			

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 17 Beginning Funds Available listed above may not match the amount cited in the FY 18 Adopted Budget Book.

**Note: Ending Funds Available (Full Accrual) takes into account unfunded liabilities for incidents or losses that have occurred but have not been paid for by the City. This includes future costs for workers compensation and general liability claims.

Employee Benefits Fund Summary

Purpose:

The Employee Benefits Fund was created to finance and account for employee paid time off (sick leave, vacation, holiday, etc.) and fringe benefits, such as retirement, pension obligation bond debt payments, health insurance, dental insurance, Social Security and Medicare.

Assumptions for Major Resources:

The two major revenue sources in this fund are charges to departments based on allocation of employee benefits costs and administration of payroll costs.

	Actual FY 17	Adopted FY 18	Adjusted FY 18	Proposed FY 19
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	(348,106)	41,000	41,000	41,000
Revenues From Other Agencies	44,891	-	-	-
Charges For Services	6,686	-	-	-
Other Revenues	2,139,912	388,600	388,600	481,905
Interfund Services-Charges	229,018,259	283,507,638	283,507,638	314,178,279
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsf	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	1,402,776	-	833,058	-
Release of Reservations	4,230,850	9,553,620	9,553,620	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	236,495,268	293,490,858	294,323,916	314,701,184
Uses:				
Expenditures:				
Salaries, Wages and Benefits	253,865,244	272,910,103	272,914,801	304,414,437
Materials, Supplies and Services	870,252	1,037,501	1,037,501	1,260,148
Internal Support	1,713,862	1,828,863	1,828,863	2,058,118
Capital Purchases	3,896	-	-	-
Debt Service	7,121,855	7,122,955	7,122,955	7,123,490
Transfers Between Funds	8,175,634	6,428,628	6,428,628	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	271,750,743	289,328,050	289,332,749	314,856,193
Net Increase/(Decrease) in Funds Avail.	(35,255,475)	4,162,808	4,991,167	(155,009)
Beginning Funds Available*	57,926,212	22,670,736	22,670,736	27,661,903
Ending Funds Available	22,670,736	26,833,544	27,661,903	27,506,894
Ending Funds Available (Full Accrual)**	(194,066,142)			

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 17 Beginning Funds Available listed above may not match the amount cited in the FY 18 Adopted Budget Book.

**Note: Ending Funds Available (Full Accrual) takes into account unfunded liabilities for services received but not paid for by the city. This includes accrued sick leave and retiree health insurance subsidy.

